AMENDMENT TO THE CLAIMS:

This listing of claims will replace all prior versions of claims in the application:

LISTING OF CLAIMS:

 (ORIGINAL) A process for manufacturing at least one of a pole structure and a coil structure for a magnetic head, comprising:

depositing a conductive layer;

depositing a photoresist layer on the conductive layer,

depositing a silicon dielectric layer on the photoresist layer;

masking the silicon dielectric layer;

etching at least one channel in the photoresist layer and the silicon dielectric layer; and

filling the at least one channel with a conductive material to define at least one of a coil structure, a pole tip structure or both;

wherein an aspect ratio of the at least one channel is at least about 7;

wherein a grain size of the conductive material is less than half of a smallest dimension of the at least one channel.

(CURRENTLY AMENDED) A process for manufacturing at least one of a pole structure and a coil structure for a magnetic head, comprising:

depositing a conductive layer;

depositing a photoresist layer on the conductive layer,

depositing a silicon dielectric layer on the photoresist layer;

masking the silicon dielectric layer;

etching at least one channel in the photoresist layer and the silicon dielectric layer; and

filling the at least one channel with a conductive material to define at least one of a coil structure and a pole tip structure.

wherein an aspect ratio of the at least one channel is at least 7.

- (ORIGINAL) The process as recited in claim 1, wherein the conductive layer includes Cu if a coil structure is being formed.
- (ORIGINAL) The process as recited in claim 1, wherein the conductive material includes Cu.
- (ORIGINAL) The process as recited in claim 1, wherein the silicon dielectric layer includes SiO2.
- (ORIGINAL) The process as recited in claim 1, wherein the etching includes reactive ion etching (RIE).
- (ORIGINAL) The process as recited in claim 1, wherein the masking includes depositing another photoresist layer.

- (ORIGINAL) The process as recited in claim 1, and further comprising removing the silicon dielectric layer.
- (ORIGINAL) The process as recited in claim 1, and further comprising depositing an adhesion promoter layer between the silicon dielectric layer and the photoresist layer.
- (ORIGINAL) The process as recited in claim 1, wherein the conductive layer includes a magnetic material.
- (ORIGINAL) The process as recited in claim 1, wherein the conductive material includes a magnetic material.
- (ORIGINAL) The process as recited in claim 10, wherein the magnetic material is selected from the group consisting of NiFe, CoFe, and CoNiFe.
- (ORIGINAL) The process as recited in claim 1, wherein the coil structure includes a P2 pole tip structure.
- 14. (CANCEL)

- 15. (PREVIOUSLY PRESENTED) The process as recited in claim 2, wherein a grain size of the conductive material is less than half of a smallest dimension of the at least one channel.
- 16. (ORIGINAL) The process as recited in claim 15, wherein the grain size facilitates the depositing of the conductive material in the at least one channel.
- (ORIGINAL) The process as recited in claim 1, wherein the conductive layer includes an Si-containing material.
- 18. (CURRENTLY AMENDED) A process for manufacturing at least one of a pole tip and a coil structure for a magnetic head, comprising:

depositing a conductive layer;

depositing a photoresist layer on the conductive layer,

depositing a silicon dielectric layer on the photoresist layer;

masking the silicon dielectric layer;

etching at least one channel in the photoresist layer and the silicon dielectric layer; and

filling the at least one channel with a conductive material to define at least one of a pole tip and a coil structure,

wherein a grain size of the conductive material is less than half of a smallest dimension of the at least one channel.

19.	(ORIGINAL) The process as recited in claim 18, wherein the coil structure
	includes a P2 pole tip structure.
20.	(CANCEL)
21.	(CANCEL)
22.	(CANCEL)
23.	(CANCEL)
24.	(CANCEL)